

ASSEMBLY BILL

No. 919

Introduced by Assembly Member Bogh

February 18, 2005

An act to amend Section 4521 of the Revenue and Taxation Code, relating to taxation.

LEGISLATIVE COUNSEL'S DIGEST

AB 919, as introduced, Bogh. Tax collector: property tax: sale of tax certificates.

Existing property tax law permits a county, by resolution of the county board of supervisors, to sell tax certificates, as defined, issued for a separately assessed parcel for the taxes and assessments that became delinquent or defaulted as specified. Existing law authorizes a tax collector, not earlier than the date on which the property is declared in default, to offer for sale tax certificates, as defined, that represent an intangible property right to receive all amounts due with respect to a delinquency in connection with that secured roll property, as defined, or the property on the supplemental roll.

This bill would additionally require the tax collector to obtain the approval of the board of supervisors prior to offering those tax certificates for sale.

Vote: majority. Appropriation: no. Fiscal committee: no. State-mandated local program: no.

The people of the State of California do enact as follows:

- 1 SECTION 1. Section 4521 of the Revenue and Taxation Code
- 2 is amended to read:

1 4521. Commencing no earlier than the date the property is
2 declared in default, the tax collector, *with the approval of the*
3 *board of supervisors*, may offer for sale, as provided in Section
4 4511, tax certificates for those defaulted taxes in connection with
5 that secured roll property or that property on the supplemental
6 roll, along with any defaulted taxes for any previous year that
7 have not previously been sold.

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